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LEGISLATIVE SUPPLEMENT

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PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 23rd September, 2020

No. S.O. 43/P.A.5/2017/Ss. 9 and 15/2020.-In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Punjab Goods and Service Tax Act, 2017 (Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification S.O. 16/P.A 5/2017/S.9/2017 dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification,-

- (a) in Schedule II – 6%, serial number 80AA and 171 A and the entries relating thereto shall be omitted; and
- (b) in Schedule III- 9%, after serial number 163 A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

"163B	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods;
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163C	6305 32 00	Flexible intermediate bulk Containers".
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- 2. This notification shall be deemed to have come into force on and with effect from the 1st day of January, 2020.

A. VENU PRASAD,

Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 23rd September, 2020

No. G.S.R. 76/P.A.5/2017/S.164/Amd.(35)/2020.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of GST Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely :-

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (Fourth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force on and with effect from 9th October, 2019.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 21A,-

(a) in sub-rule (3), the following explanation shall be inserted, namely:-

"Explanation.-For the purposes of this sub-rule, the expression "shall not make any taxable supply" shall mean that the registered person shall not issue a tax invoice and, accordingly, not charge tax on supplies made by him during the period of suspension.";

(b) after sub-rule (4), the following sub-rule shall be inserted, namely:-

"(5) Where any order having the effect of revocation of suspension of registration has been passed the provisions of clause (a) of sub-section (3) of section 31 and section 40 in respect of the supplies made during the period of suspension and the procedure specified therein shall apply."

3. In the said rules, in rule 36, after sub-rule (3), the following sub-rule shall be inserted, namely:-

"(4) Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 20 per cent. of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37.",

4. In the said rules, in rule 61,-

(a) for sub-rule (5), the following sub-rule shall be substituted, with effect from the 1st July, 2017 namely:-

"(5) Where the time limit for furnishing of details in **FORM GSTR-I** under section 37 or in **FORM GSTR-2** under section 38 has been extended, the return specified in sub-section (1) of section 39 shall, in such manner and subject to such conditions as the Commissioner may, by notification, specify, be furnished in **FORM GSTR-3B** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that where a return in **FORM GSTR-3B** is required to be furnished by a person referred to in sub-rule (1) then such person shall not be required to furnish the return in **FORM GSTR-3**.";

(b) sub-rule (6) shall be omitted with effect from the 1st July, 2017.

5. In the said rules, in rule 83A, in sub-rule (6), for clause (i), the following clause shall be substituted, namely:-

"(i) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule is required to pass the examination within the period as specified in the second proviso of sub-rule ((3) of the said rule,"

6. In the said rules, in rule 91,-

(a) in sub-rule (3), with effect from the 24th September, 2019, after the words "application for refund", the words "on the basis of a consolidated payment advice:" shall be inserted;

(b) after the sub-rule (3), with effect from the 24th September, 2019, the

following sub-rule shall be inserted, namely:-

"(4) The Central Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (3).".

7. In the said rules, in rule 117, -

(a) in sub-rule (1A) for the figures, letters and word "31st March, 2019", the figures, letters and word "31st December, 2019" shall be substituted.

(b) in sub-rule (4), in clause (b), in sub-clause (iii), in the proviso for the figures letters and word "30th April, 2019", the figures, letters and word "31st January, 2020", shall be substituted.

8. In the said rules, in rule 142, -

(a) after sub-rule (1) the following sub-rule shall be inserted, namely:-

"(1A) The proper officer shall, before service of notice to the person chargeable with tax, interest and penalty, under sub-section (1) of Section 73 or sub-section (1) of Section 74, as the case may be, shall communicate the details of any tax, interest and penalty as ascertained by the said officer, in **Part A of FORM GST DRC-01A.**";

(b) in sub-rule (2), after the words "in accordance with the provisions of the Act", the words, figures and brackets ", whether on his own ascertainment or, as communicated by the proper officer under sub-rule (1A)." shall be inserted;

(c) after sub-rule (2) the following sub-rule shall be inserted, namely:-

"(2A) Where the person referred to in sub-rule (1A) has made partial payment of the amount communicated to him or desires to file any submissions against the proposed liability, he may make such submission in **Part B of FORM GST DRC-01A.**".

10. In the said rules, after **FORM GST DRC-01**, the following form shall be inserted, namely:-

"FORM GST DRC-01A

**Intimation of tax ascertained as being payable under section 73(5)/74(5)
[See Rule 142 (1A)]**

Part A

No. :

Date:

Case ID No.

To

GSTIN.. ..

Name.....

Address.....

Sub.: Case Proceeding Reference No.....-Intimation of liability under section 73(5)/section 74(5) - reg.

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 73(5)/ 74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

below:

Act	Period	Tax			
CGST Act					
SGST/UTGST Act					
IGST Act					
Cess					
Total					

The grounds and quantification are attached / given below:

--

You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest in full by....., failing which show Cause Notice will be issued under section 73(1).

You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest and penalty under section 74(5) by....., failing which Show Cause Notice will be issued under section 74(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by..... in Part B of this Form

Proper Officer

Signature.....

Name.....

Designation.....

Upload Attachment

Part B

Reply to the communication for payment before issue of Show Cause Notice

[See Rule 142 (2A)]

No.:

Date:

To

Proper Officer,

Wing / Jurisdiction.

Sub.: Case Proceeding Reference No..... .. Payment/Submissions in response to liability intimated under Section 73(5)/74(5)-reg.

Please refer to Intimation ID..... in respect of Case ID..... vide which the liability of tax payable as ascertained under section 73(5)/74(5) was intimated.

In this regard,

A. this is to inform that the said liability is discharged partially to the extent of Rs.....throughand the submissions regarding remaining liability are attached/ given below:

OR

B. the said liability is not acceptable and the submissions in this regard are attached/ given below:

Authorised Signatory

Name.....

GSTIN.....

Address.....

A. VENU PRASAD,

Financial Commissioner (Taxation) and Secretary to

Government of Punjab,

Department of Excise and Taxation

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 28th September, 2020

No. G.S.R. 77/P.A.5/2017/S.164/Amd.(36)/2020.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: –

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (Fifth Amendment) Rules, 2020.

(2) Save as otherwise provided, they shall be deemed to have come into force on and with effect from 5th May, 2020.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 21st April, 2020, in rule 26 in sub-rule (1), after the proviso, following proviso shall be inserted, namely:-

"Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from 21st day of April, 2020 to the 30th day of June, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).".

3. In the said rules, after rule 67, with effect from a date to be notified later, the following rule shall be inserted, namely:-

"67A. Manner of furnishing of return by short messaging service facility.- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in FORM GSTR-3B for a tax period, any reference to electronic furnishing shall include furnishing

of the said return through a short messaging service using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.

Explanation.- For the purpose of this rule, a Nil return shall mean a return under section 39 for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B."

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF REVENUE, REHABILITATION AND
DISASTER MANAGEMENT**

(R.E.-II BRANCH)

NOTIFICATION

The 30th September, 2020

No. S.O. 44/P.A.XVII/1887/S.5/C.A.XVI/1908/S.5/2020.-In exercise of the powers conferred by section 5 of the Punjab Land Revenue Act, 1887 (Act No. XVII of 1887) and section 5 of the Registration Act, 1908 (Central Act No. XVI of 1908), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to alter the limits of sub district Amritsar, to form a new sub-district, to be known as sub-district, Lopoke, District Amritsar, with its headquarters at Chogawan, having its territorial jurisdiction in the areas as specified in the Table given below, on and with effect from the date of publication of this notification in the Official Gazette, namely:-

TABLE

Serial No.	Name of Villages	Hadbast No.
1	Chogawan	329
2	Kohala	340
3	Kohali	328
4	Rakh Kohali	191
5	Madoke	330
6	Barar	331
7	Khiala Kalan	326
8	Khiala Khurd	327
9	Bhullar	190
10	Tapiala	189
11	Manawala	193
12	Padhari	335
13	Nurpura	334
14	Lanven	337

15	Bhitte wind	192
16	Boparai Kalan	324
17	Boparai Khurd	325
18	Boparai Baj Singh	323
19	Chhiddan	333
20	Kalowal	332
21	Lopoke	167
22	Shahura	346
23	Dalleyke	347
24	Bachi wind	183
25	Thikriwal	185
26	Dala	184
27	Joeyke	186
28	Cheleke	341
29	Khizarpura	343
30	Vaineyke	345
31	Kotli Aulakh	342
32	Kamaske	344
33	Bhangwan	170
34	Kanven	171
35	Leliyan	172
36	Maureh	194
37	Kamirpura	195
38	Mahamadpura	196
39	Jatta	198
40	Odhar	187
41	Thatha	188
42	Thathi	168
43	Sidhwan	169
44	Makhanpura	177
45	Dhariwal	180

46	Audar	181
47	Mulakot	182
48	Chak Misri Khan	163
49	Veroke	166
50	Chawindha Kalan	339
51	Chawinda Khurd	338
52	Baihar Wal	336
53	Jasraur	147
54	Dial	134
55	Bhindi Aulakh Kalan	22
56	Jhunj	25
57	Bhindi Aulakh Khurd	23
58	Ghoga	27
59	Tinana	26
60	Sherpur	30
61	Bhindi Nain	20
62	Fattah	21
63	Behlol	29
64	Awan Basau	28
65	Akbarpura	31
66	Gulgarh	32
67	Niamtabad	33
68	Bhindi Saidan	24
69	Kotli Dosandhi	16
70	Motley	137
71	Jai Ram Kot	136
72	Kotla Saraj Lohar	138
73	Kotli Khaira	139
74	Miadi Kalan	144
75	Panju Kalal	146
76	Kotli Mughlan	143

77	Chak Bazid	145
78	Miadi Khurdh	149
79	Shahpur	150
80	Alampur	151
81	Chak Fateh Khan	143
82	Napal	142
83	Dhundal	141
84	Bhalot	140
85	Kakkar	3
86	Manj	4
87	Panju rain	173
88	Lodhi Gujjar	5
89	Hetampura	7
90	Dag	12
91	Vehra	14
92	Tut	13
93	Saidpura	6
94	Mandian Wala	10
95	Ranian	1
96	Bhadru	2
97	Chak Allah Bakhash	179
98	Mohleke	11
99	Chuchakwal	158
100	Muzaffar Pura	157
101	Bhaggupur Uttar	9
102	Chhanna	8
103	Gaggarmal	176
104	Rai	175
105	Pandori	178
106	Sarangra	174
107	Mudh Bhilowal	164

108	Bhilowal Kake Zain	165
109	Jastarwal	209
110	Chhina Karam Singh	210
111	Isapur	211
112	Umarpura	207
113	Rakh Othian	202
114	Chahia	208
115	Karyal	201
116	Kot Sidhu	152
117	Bohlian	216
118	Kotli Krotana	221
119	Muhar	206
120	Mattia	212
121	Raipur Khurd	215
122	Othian	203
123	Jauns	205
124	Kotli Sakka	199
125	Dharam Kot	200
126	Chak Kamal Khan	197
127	Awan Lakha Singh	159
128	Wariyam	156
129	Kakkar	160
130	Khusu Pura	155
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146	Jhanjoti	317
147	Balaggan	320
148	Chainpur	319
149	Jagdev Kalan	297
150	Kaler	322
151	Kotla Dum	321
152	Malu Nangal	298
153	Mugnlani Kot	301
154	Ladhe	303
155	Ranwali	302
156	Bagga	316
157	Dhariwal	310
158	Lalla Afgana	309
159	Harse Cheena	311

VISWAJEET KHANNA,

Additional Chief Secretary to Government of Punjab,
Department of Revenue, Rehabilitation
and Disaster Management.